

Evan Harrell, Partner

1973 Master's Vacation Fund, Limited Partnership

3287 NW 56th Street

Boca Raton, FL 33496

January 2, 2011

Re: Bankruptcy Case No, 08-1789 (BRL)

To whom it may concern:

I have been a partnership account holder with Bernard L. Madoff Investment securities since the early 1990's and therefore I disagree with the determination by Irving H. Picard on December 10, 2010 that I am not an account holder. I desire a hearing before Judge Burton R. Lifland and have enclosed a letter from David Friehling, CPA and Schedule K-1 Tax forms (1065) from 2005-2007 in support of my case. My contention is that in the eyes of the Master's Vacation Fund administrator and the Internal Revenue Service, I was considered an account holder and I paid taxes pursuant to this.

Sincerely,



Evan R. Harrell

561-995-0449

